



Mary Taylor, CPA
Auditor of State

WAY PUBLIC LIBRARY
WOOD COUNTY

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Mary Taylor, CPA Auditor of State

Way Public Library
Wood County
101 East Indiana Avenue
Perrysburg, Ohio 43551-2295

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

June 18, 2008

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Way Public Library
Wood County
101 East Indiana Avenue
Perrysburg, Ohio 43551-2295

To the Board of Trustees:

We have audited the accompanying financial statements of the Way Public Library, Wood County, (the Library) as of and for the years ended December 31, 2007 and 2006. These financial statements are the responsibility of the Library's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. The Library processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Library because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Library has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the funds the accompanying financial statements present, GAAP requires presenting entity wide statements and also presenting the Library's larger (i.e. major) funds separately. While the Library does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require libraries to reformat their statements. The Library has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2007 and 2006, do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Library as of December 31, 2007 and 2006, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Way Public Library, Wood County, as of December 31, 2007 and 2006, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

As described in Note 2, in accordance with the requirements of Governmental Accounting Standards Board statement number 34, the Library's non-expendable trust fund has been reclassified.

The Library has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2008, on our consideration of the Library's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



Mary Taylor, CPA
Auditor of State

June 18, 2008

**WAY PUBLIC LIBRARY
WOOD COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>All Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Capital Projects</u>	<u>Permanent</u>	
Cash Receipts:				
Property and Other Local Taxes	\$452,756			\$452,756
Library and Local Government Support	1,118,945			1,118,945
Intergovernmental	63,229			63,229
Patron Fines and Fees	64,418			64,418
Contributions, Gifts and Donations	6,024			6,024
Earnings on Investments	27,124	\$8,006	\$5,515	40,645
Miscellaneous	35,074	1,825	247	37,146
	<u>1,767,570</u>	<u>9,831</u>	<u>5,762</u>	<u>1,783,163</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
Salaries	933,742			933,742
Employee Fringe Benefits	285,705			285,705
Purchased and Contractual Services	246,253	53,006	741	300,000
Library Materials and Information	301,597		1,655	303,252
Supplies	36,605	210	519	37,334
Other	4,158	38		4,196
Capital Outlay	20,247	14,091	2,083	36,421
	<u>1,828,307</u>	<u>67,345</u>	<u>4,998</u>	<u>1,900,650</u>
Total Cash Disbursements				
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(60,737)</u>	<u>(57,514)</u>	<u>764</u>	<u>(117,487)</u>
Other Financing Receipts :				
Sale of Fixed Assets	2,943			2,943
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	(57,794)	(57,514)	764	(114,544)
Fund Cash Balances, January 1	443,734	241,300	111,677	796,711
Fund Cash Balances, December 31	<u>\$385,940</u>	<u>\$183,786</u>	<u>\$112,441</u>	<u>\$682,167</u>
Reserve for Encumbrances, December 31	<u>\$49,110</u>	<u>\$1,185</u>		<u>\$50,295</u>

**WAY PUBLIC LIBRARY
WOOD COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2006**

	<u>All Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Capital Projects</u>	<u>Permanent</u>	
Cash Receipts:				
Property and Other Local Taxes	\$438,121			\$438,121
Library and Local Government Support	1,126,533			1,126,533
Intergovernmental	72,948			72,948
Patron Fines and Fees	76,657			76,657
Contributions, Gifts and Donations	4,353			4,353
Earnings on Investments	27,717	\$8,162	\$5,435	41,314
Miscellaneous	26,013	3,620	155	29,788
	<u>1,772,342</u>	<u>11,782</u>	<u>5,590</u>	<u>1,789,714</u>
Total Cash Receipts				
	<u>1,772,342</u>	<u>11,782</u>	<u>5,590</u>	<u>1,789,714</u>
Cash Disbursements:				
Current:				
Salaries	887,667			887,667
Employee Fringe Benefits	259,937			259,937
Purchased and Contractual Services	232,014	39,292	1,855	273,161
Library Materials and Information	265,530		2,046	267,576
Supplies	39,524		2,327	41,851
Other	3,986	34		4,020
Capital Outlay	41,764	7,620		49,384
	<u>1,730,422</u>	<u>46,946</u>	<u>6,228</u>	<u>1,783,596</u>
Total Cash Disbursements				
	<u>1,730,422</u>	<u>46,946</u>	<u>6,228</u>	<u>1,783,596</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>41,920</u>	<u>(35,164)</u>	<u>(638)</u>	<u>6,118</u>
Other Financing Receipts / (Disbursements):				
Sale of Fixed Assets	2,894			2,894
Transfers-In		23,650		23,650
Transfers-Out	(23,650)			(23,650)
	<u>(20,756)</u>			<u>(23,650)</u>
Total Other Financing Receipts / (Disbursements)	<u>(20,756)</u>	<u>23,650</u>		<u>2,894</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>21,164</u>	<u>(11,514)</u>	<u>(638)</u>	<u>9,012</u>
Fund Cash Balances, January 1	<u>422,570</u>	<u>252,814</u>	<u>112,315</u>	<u>787,699</u>
Fund Cash Balances, December 31	<u><u>\$443,734</u></u>	<u><u>\$241,300</u></u>	<u><u>\$111,677</u></u>	<u><u>\$796,711</u></u>
Reserve for Encumbrances, December 31	<u><u>\$108,227</u></u>	<u><u>\$6,209</u></u>	<u><u>\$2,039</u></u>	<u><u>\$116,475</u></u>

The notes to the financial statements are an integral part of this statement.

**WAY PUBLIC LIBRARY
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007 AND 2006**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Way Public Library, Wood County, (the Library) as a body corporate and politic. The Library is directed by a six-member Board of Trustees appointed by Mayor of the City of Perrysburg. The Library provides the community with various educational and literary resources.

The Library's management believes these financial statements present all activities for which the Library is financially accountable, except debt service funds maintained by outside custodians are not included in these financial statements. These assets and liabilities are described in Note 6 to the financial statements.

B. Accounting Basis

These financial statements follow the basis of accounting the Auditor of State prescribes or permits. This accounting basis is similar to the cash receipts and disbursements basis. The Library recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Cash and Investments

The Library's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

Money market mutual funds (including STAR Ohio) are recorded at share values the mutual funds report.

D. Fund Accounting

The Library uses fund accounting to segregate cash and investments that are restricted as to use. The Library classifies its funds into the following types:

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

2. Capital Project Funds

These funds account for receipts restricted to acquiring or constructing major capital projects (except those financed through trust funds).

The Library had the following significant capital project funds:

**WAY PUBLIC LIBRARY
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007 AND 2006
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

Building Fund is used to record the proceeds from investments and, occasionally, receive the transfer of surplus monies from the General Fund. These monies are used to pay for equipment and supplies for the Library building.

Technology Fund is used to record surplus monies transferred from the General Fund. Expenditures from this fund are used to replace computer equipment and supplies, as needed.

3. Permanent Fund

Way Fund is used to record interest earned from revenue left by Mr. Willard Way in his will in the late 1800's. Monies from this Fund are expended on local history books, etc., for the Library's local history room.

E. Budgetary Process

The Board must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end. Budgetary expenditures (that is, disbursements and encumbrances may not exceed appropriations at the fund, function, and object level of control.

A summary of 2007 and 2006 budgetary activity appears in Note 4.

F. Property, Plant, and Equipment

The Library records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

2. RECLASSIFICATION OF FUND BALANCE

Pursuant to Governmental Accounting Standards Board Statement number 34, the Library has reclassified its non-expendable trust fund to a permanent fund for 2006. The effect on fund balance is as follows:

	Permanent Fund	Non-Expendable Trust
Fund Balance as of December 31, 2005		\$112,315
Fund reclassification adjustment	\$112,315	(112,315)
Adjusted January 1, 2006 Balance	\$112,315	

**WAY PUBLIC LIBRARY
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007 AND 2006
(Continued)**

3. EQUITY IN POOLED CASH AND INVESTMENTS

The Library maintains a cash and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 was as follows:

	2007	2006
Demand deposits	\$18,394	(\$127)
Change Fund	205	205
Total deposits and cash	18,599	78
STAR Ohio	268,263	255,090
Money Market Account	395,305	541,543
Total investments	663,568	796,633
Total cash deposits and investments	\$682,167	\$796,711

Deposits: Deposits are insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

Investments: Investments in STAR Ohio are not evidenced by securities existing in physical or book-entry form.

4. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2007 and 2006 follows:

2007 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,781,266	\$1,770,513	(\$10,753)
Capital Projects	8,200	9,831	1,631
Permanent	5,500	5,762	262
Total	\$1,794,966	\$1,786,106	(\$8,860)

2007 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,889,493	\$1,877,417	\$12,076
Capital Projects	244,021	68,530	175,491
Permanent	23,939	4,998	18,941
Total	\$2,157,453	\$1,950,945	\$206,508

**WAY PUBLIC LIBRARY
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007 AND 2006
(Continued)**

4. BUDGETARY ACTIVITY – (CONTINUED)

2006 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,755,237	\$1,755,236	(\$1)
Capital Projects	5,200	35,432	30,232
Permanent	2,600	5,590	2,990
Total	\$1,763,037	\$1,796,258	\$33,221

2006 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,863,500	\$1,862,299	\$1,201
Capital Projects	254,712	53,155	201,557
Permanent	19,900	8,267	11,633
Total	\$2,138,112	\$1,923,721	\$214,391

5. GRANTS-IN-AID AND TAX RECEIPTS

The primary source of revenue for Ohio public libraries is the State Library and Local Government Support Fund (LLGSF). The State allocates LLGSF to each county based on the county's prior intangibles tax of LLGSF revenues, and its population. The County Budget Commission allocates these funds to the Library based on its needs such as for the construction of new library buildings, improvements, operation, maintenance, or other expenses. The Budget Commission cannot reduce its allocation of these funds to the Library based on any additional revenues the Library receives.

Real property taxes become a lien on January 1 preceding the October 1 date for which the taxing authority of the subdivision to whose jurisdiction the Library is subject adopts rates. The State Department of Taxation, Division of Tax Equalization, adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as intergovernmental revenue. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the taxing district.

Property owners assess tangible personal property tax. These owners must file a list of tangible property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Library.

**WAY PUBLIC LIBRARY
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007 AND 2006
(Continued)**

6. DEBT

The City of Perrysburg has issued bonds in the amount of \$7,800,000 on behalf of the Way Public Library. The Library has no obligation for repayment.

7. RETIREMENT SYSTEM

The Ohio Public Employees Retirement System (OPERS) is a state operated, cost-sharing, multiple employer public employee retirement system. OPERS provides retirement benefits to vested employees who are eligible to retire based upon years of service. OPERS also provides survivor and disability benefits to vested employees.

Contribution rates are prescribed by the Ohio Revised Code. The Library's OPERS members contributed 9.50 percent of their gross salaries in 2007 and 9.00 percent in 2006. The Library contributed an amount equal to 13.85 percent of participants' gross salaries for 2007 and 13.70 percent in 2006. Effective January 1, 1987, the Library Board of Trustees designated a portion of each employees' mandatory contributions to the OPERS as "picked up" by the Board as stipulated in the Internal Revenue Service Rulings 77-462 and 81-36, although they shall continue to be designated as employee contributions as permitted by Attorney General Opinion 82-097.

After July 1, 1991, employees working less than half-time (18¾ hours per week) contribute 9.50 percent of their annual compensation with the Library contributing 13.85 percent of the employees' gross wages in 2007 and 9.00 percent of their annual compensation with the library contributing 13.70 percent of the employees' gross wages in 2006. Employees working more than half-time, contribute 4.75 percent of their annual compensation with the Library contributing 18.60 percent of the employees' gross wages in 2007 and 4.50 percent of their annual compensation with the library contributing 18.20 percent of the employees' gross wages in 2006. The Library has paid all contributions required through December 31, 2007.

8. RISK MANAGEMENT

Commercial Insurance

The Way Public Library has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Errors and omissions.

Self Insurance

The Library is also self insured for the employees' health insurance deductible effective December 1, 2002. The deductible was \$250 in 2007 and 2006. The Administrator for this is Service Organization, Inc.

**WAY PUBLIC LIBRARY
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007 AND 2006
(Continued)**

9. JOINTLY GOVERNED ORGANIZATION – WOODLINK

WoodLink was established by all of the Wood County Public Libraries for the purpose of having a pool of funds available for events, technology, or other expenditures that benefit all or most of the libraries involved. The pooled money is received from each of the libraries involved in the WoodLink program. The percentage of funds to be received from each library was established by the WoodLink Board. The money is deducted from LLGSF funds received by each library and sent to the Wood County District Library, the fiscal agent, where it is deposited into a separate bank account. The Way Public Library contributed \$22,761 in 2007 and \$22,890 in 2006.

10. RELATED ORGANIZATION

The Way Public Library Foundation was established in 1991 and the Trustees consist of a board member and the Director of the Way Public Library with the remaining Trustees appointed by the Way Public Library Board of Trustees.



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Way Public Library
Wood County
101 East Indiana Avenue
Perrysburg, Ohio 43551-2295

To the Board of Trustees:

We have audited the financial statements of the Way Public Library, Wood County, (the Library) as of and for the years ended December 31, 2007 and 2006, and have issued our report thereon dated June 18, 2008, wherein we noted the Library prepared its financial statements using accounting practices the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States of America and the Library reclassified its nonexpendable trust fund. We also noted the Library uses the Auditor of State's Uniform Accounting Network (UAN) to process its financial transactions. *Government Auditing Standards* considers this service to impair the Auditor of State's independence to audit the Library. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Library's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the Library's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Library's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Library's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Library's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Library's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Compliance and Other Matters

As part of reasonably assuring whether the Library's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We intend this report solely for the information and use of the audit committee, management, and the Board of Trustees. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

June 18, 2008



Mary Taylor, CPA
Auditor of State

WAY PUBLIC LIBRARY

WOOD COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 15, 2008